



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Kathy Dendramis
DOCKET NO.: 17-30638.001-R-1
PARCEL NO.: 09-26-100-018-0000

The parties of record before the Property Tax Appeal Board are Kathy Dendramis, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,062
IMPR.: \$19,888
TOTAL: \$24,950

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story dwelling of frame and masonry construction containing 1,206 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a full unfinished basement, central air conditioning, and a one-car attached garage. The property has a 6,750 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales improved with one-story dwellings of masonry or frame and masonry construction that range in size from 1,031 to 1,529 square feet of living area. The dwellings range in age from 60 to 62 years old. Each home has a full basement with

two having finished area. Each comparable has central air conditioning, one comparable has a fireplace and each comparable has either a one-car or a two-car detached garage. These properties have sites ranging in size from 6,350 to 7,400 square feet of land area and have the same assessment neighborhood code as the subject property. The comparables sold from July 2015 to May 2017 for prices ranging from \$175,000 to \$325,000 or from \$169.74 to \$212.56 per square foot of living area, including land.

With respect to assessment inequity, the appellant submitted four comparables improved with one-story dwellings of masonry or frame construction ranging in size from 1,247 to 1,362 square feet of living area. The homes are either 59 or 62 years old. Three comparables have either a partial or full basement with one having finished area, each comparable has central air conditioning, two comparables each have one fireplace and each property has a one-car or a two-car garage. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$18,792 to \$24,039 or from \$15.07 to \$17.65 per square foot of living area.

Based on this evidence the appellant requested the subject's assessment be reduced to \$23,649.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,301. The subject's assessment reflects a market value of \$273,010 or \$226.38 per square foot of living area, including land, when applying the 10% level of assessment for class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$22,239 or \$18.44 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with one-story dwellings of frame and masonry construction that range in size from 1,071 to 1,261 square feet of living area. The dwellings range in age from 61 to 63 years old. Each property has a full or partial basement with one having finished area, two comparables have central air conditioning, two comparables each have one fireplace, and three comparables have either a one-car or a two-car garage. The comparables have sites ranging in size from 6,500 to 7,400 square feet of land area. Each has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$21,746 to \$25,621 or from \$19.03 to \$23.92 per square foot of living area. Comparable #3 sold in June 2015 for a price of \$304,900 or \$284.69 per square foot of living area, including land.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five sales submitted by the parties to support their respective position, four submitted by the appellant and one submitted by the board of review. The comparable sales

submitted by the parties are similar to the subject in location, age, size and features. The Board, however, gives less weight to appellant's comparable sale #1 and the board of review comparable sale as these two properties sold in July and June 2015, respectively, not as proximate in time to the assessment date as the three remaining sales. The Board finds the best evidence of market value to be appellant's comparable sales #2 through #4 as these properties sold most proximate in time to the assessment date for prices ranging from \$175,000 to \$300,000 or for prices ranging from \$169.74 to \$207.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$273,010 or \$226.38 per square foot of living area, including land, which is within the overall price range but above the range established by the best comparable sales in this record on a square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After considering the adjustment to the subject's assessment based on the market value finding, the Board finds a further reduction to the subject's assessment based on assessment inequity is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

November 17, 2020



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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